

5.12.040. - Corrections—Valuation and tax exemption disputes—Administrative adjustment meeting.

- A. A person receiving an assessment notice must advise the assessor of errors or omissions in the assessment of the person's property, in the determination of ownership or classification of property subject to a flat tax, or of disputes in the assessed value or taxable status of the property, within 30 days after the date of mailing a notice of assessment.
- B. The assessor may adjust the roll to correct errors or omissions in the roll, or to make changes in valuation or taxable status of property on the roll, and shall mail a notice of assessment, reflecting the assessor's decision, allowing 30 days to appeal to the board of equalization or superior court. Under no circumstances shall the assessor make changes to the roll after June 1, except for those resulting from board of equalization decisions, supplementary assessments, reassessments following a disaster as provided in this chapter, clerical errors, or court ordered changes.
- C. The assessor shall provide, upon request, an informal adjustment meeting between the assessor and the person receiving an assessment notice, for the purpose of resolving a valuation or tax exemption dispute. The meeting shall be requested within 30 days of the mailing of the notice of assessment.

(Ord. No. 2012-30, § 1, 9-4-12; Ord. No. 2004-30, § 2, 10-12-04; Ord. No. 2000-05, § 1, 2-15-00; Ord. No. 97-73, § 1, 1997; Ord. No. 90-12, § 1(part), 1990)

**Editor's note—** It should be noted that the provisions of Ord. No. 2004-30, § 2, adopted Oct. 12, 2004 become effective Jan. 1, 2005.